

Message Text

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PAGE 01 TAIPEI 00382 160857Z

17

ACTION EB-07

INFO OCT-01 EA-09 ISO-00 CIAE-00 COME-00 DODE-00 DOTE-00

FMC-02 INR-07 NSAE-00 CG-00 OFA-01 DLOS-04 /031 W

----- 125179

R 160830Z JAN 76

FM AMEMBASSY TAIPEI

TO SECSTATE WASHDC 8218

UNCLAS TAIPEI 0382

E.O. 11652: N/A

TAGS: EWWT, EFIN, TW

SUBJECT: SHIPPING ROC TAX ON AGENTS FOR FOREIGN LINES

REF : STATE 008648

1. EMBOFF CALLED ON WILSON KING (CHIN WEI-HSIN) DIRECTOR, TAXATION DEPARTMENT, MOF, JANUARY 16 AND WAS TOLD ACTING MINISTER WANG SHAO-YU HAS THIS ISSUE ON HIS DESK. KING HAS SUBMITTED HIS RECOMMENDATIONS FOR SECOND TIME. ON SPECIFIC QUESTIONS RAISED PARA 2 REFTEL, RESPONSES ARE AS FOLLOWS:

(A) AND (B) NO DECISIONS YET.

(C) NO, SINCE ARTICLE 22 PARA 5 OF STATUTE FOR ENCOURAGEMENT OF INVESTMENT EXEMPTS ROC INCORPORATED COMPANIES HANDLING INTERNATIONAL TRANSPORTATION FROM BUSINESS TAX.

(D) QUESTION INCOMPREHENSIBLE.

2. EMBASSY WILL CONTINUE FOLLOW MATTER, IN COOPERATION WITH AMCHAM AND AGENTS FOR U.S. SHIPPERS. WILL URGE MOF NOT TO ATTEMPT COLLECTION OF TAX FOR PERIOD PRIOR TO THE BASIC RULING ON THE CASE WHICH APPARENTLY WAS NOT UNTIL APRIL 1974, AND SEEK REAFFIRMATION EARLIER MOF POLICY OF NOT COLLECTING BUSINESS TAX WHEN EXPORT SHIPMENT IS FOB.

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PAGE 02 TAIPEI 00382 160857Z

POPPLE

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NNN

Message Attributes

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Decaption Note:
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Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Margaret P. Grafeld
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